

## **FUND LEGEND**

### **OPERATING FUNDS**

Operating fund resources are derived from ongoing revenue sources. Operating funds may be used to finance operating expenditures and “pay-as-you-go” capital improvement projects.

**General Purpose Funds** – These funds are supported by taxes and fees. The use of these funds is not restricted.

- General Fund (Fund 0001)
- Library – General (Fund 0002)
- Parks and Recreation – General (Fund 0003)

**Transit 2000** – This fund is restricted to public transportation purposes. This fund is supported by a four-tenths percent sales tax.

- Transit 2000 Initiative Revenue (Fund 1204)
- Internal Rail Project Activity (Fund 1312)

**Development Services** – This fund is supported by Development Services Department fee revenues. It may be used for related capital improvements.

- Development Services Revenue (Fund 0012)

**Parks and Preserves** – This fund is restricted to the purchase of land for the Sonoran Desert Preserve and to the development and improvement of regional and neighborhood parks. It is supported by a one-tenth percent sales tax.

- Parks & Preserves Initiative (Fund 1022)

**Capital Construction** – These funds are restricted to projects to mitigate flooding and dust and to improve neighborhood streets to modern standards. These funds are supported by a two percent utility tax on telecommunication services.

- Capital Construction (Fund 1021)

**Arizona Highway Users Revenue (AHUR)** – Resources of this fund are derived from gas tax and vehicle licensing fees imposed and collected by the State of Arizona and shared with cities and towns. AHUR must be used for street or highway purposes.

- Arizona Highway Users 30% Share (Fund 0007)

**Community Reinvestment** – This fund is restricted to business development projects in the downtown Phoenix area. It is supported by payments received pursuant to development agreements.

- Downtown Community Reinvestment Fund (Fund 0291)
- Sky Harbor Center Community Reinvestment % for Art (Fund 0297)

**Aviation Operating** – Resources of these funds are derived from ongoing Aviation operations. Aviation Operating funds may be used to support pay-as-you-go Aviation capital projects.

- Deer Valley Airport (Fund 0045)
- Goodyear Airport (Fund 0047)
- Sky Harbor Airport Improvement (Fund 0042)

**Civic Plaza Operating** – Resources of this fund are derived from excise taxes levied to support the Phoenix Civic Plaza. The Civic Plaza Operating fund may be used to support pay-as-you-go Civic Plaza capital projects.

- Civic Plaza - Operating (Fund 0058)

**Solid Waste Operating** – Resources of this fund are derived from sanitation and landfill fees. This fund may be used to finance pay-as-you-go Solid Waste capital projects.

- Solid Waste Disposal Operating (Fund 0037)

**Wastewater Operating** – Resources of these funds are derived from ongoing Wastewater operations. Wastewater Operating funds may be used to support pay-as-you-go Wastewater projects.

- SROG Replacement Fund (Fund 0021)
- Wastewater Development Occupational Fee (Fund 0096)
- Wastewater Revenue (Fund 0090)
- Wastewater Replacement – 23<sup>rd</sup> Avenue WWTP (Fund 0098)
- Wastewater System Replacement - Lines (Fund 0095)

**Water Operating** – Resources of these funds are derived from ongoing Water operations. Water Operating funds may be used to support pay-as-you-go Water projects.

- Val Vista WTP - Capital Outlay (Fund 0404)
- Water Development Occupational Fee (Fund 0054)
- Water Resources Acquisition Fee (Fund 0050)
- Water Revenues (Fund 0051)

**HOPE Grants** – Federal Grant funds for a project involving significant improvements at the Matthew Henson Site.

- HOPE VI Grant (Fund 1266)

**Community Development (CDBG)** – Grant funds allocated by the federal government to the City of Phoenix to use for the prevention and removal of slum and blight.

- Community Development – 1998 Entitlement (Fund 0289)
- Community Development – 1999 Entitlement (Fund 1999)
- Community Development – 2000 Entitlement (Fund 2000)
- Community Development – 2001 Entitlement (Fund 2001)
- Community Development – 2002 Entitlement (Fund 2002)

**Operating Grants** – Grant funds that may be used for either capital or operating purposes. Operating grants may be used to finance capital projects that meet the criteria of the granting agencies.

- Federal and State Grant Trust (Fund 0011)
- Phoenix Enterprise Community Grant (Fund 1101)

**Other Restricted Funds** – This is a combination of funds used to segregate restricted revenues, receipts and contributions received in small amounts, which are earmarked for restricted purposes.

- Information Technology Miscellaneous Contributions and Fees (Fund 1275)
- Parks Monopole Sites Rental Fees (Fund 1081)

## **BOND FUNDS**

Bond funds are resources resulting from the issuance of debt instruments (bonds) that require repayment of a specified principle amount at maturity and payment of interest at a stated rate or a formula rate. Bonds funds are restricted to capital construction and acquisition.

**Property Tax Supported** – These are voter-approved bonds that finance a variety of capital improvements. The principle and interest payments on these bonds are financed from the secondary property tax levy.

- 1988 City Productivity Improvement Bonds (Fund 0100)
- 1988 Fire Protection Bonds (Fund 0138)
- 1988 Freeway Mitigation Bonds (Fund 0176)
- 1988 Libraries Bonds (Fund 0142)
- 1988 Parks and Recreational Facilities Bonds (Fund 0141)
- 1988 Police Protection Bonds (Fund 0136)
- 1988 Storm Sewer and Flood Protection Bonds (Fund 0163)
- 1989 Historic and Cultural Preservation Bonds (Fund 0427)
- 2001 Police Protection Bonds (Fund 3300)
- 2001 Police Protection - % for Art Bonds (Fund 3301)
- 2001 Fire Protection Technology Bonds (Fund 3302)
- 2001 Computer Technology Bonds (Fund 3303)
- 2001 Police Protection Technology Bonds (Fund 3304)
- 2001 Brownfields Cleanup Bonds (Fund 3305)
- 2001 Brownfields Cleanup Bonds - % for Art Bonds (Fund 3306)
- 2001 Service Centers Bonds (Fund 3307)
- 2001 Service Centers - % for Art Bonds (Fund 3308)
- 2001 Rio Salado Recreation Bonds (Fund 3309)
- 2001 Rio Salado Recreation - % for Art Bonds (Fund 3310)
- 2001 Rio Salado Flood Control Bonds (Fund 3311)
- 2001 Rio Salado Flood Control - % for Art Bonds (Fund 3312)
- 2001 Preserving Phoenix Heritage Bonds (Fund 3313)
- 2001 Preserving Phoenix Heritage - % for Art Bonds (Fund 3314)
- 2001 Parks, Open Space and Recreation Facilities Bonds (Fund 3315)
- 2001 Parks, Open Space and Recreation Facilities - % for Art Bonds (Fund 3316)
- 2001 Library Facilities Bonds (Fund 3317)
- 2001 Library Facilities - % for Art Bonds (Fund 3318)
- 2001 Fire Protection Bonds (Fund 3319)
- 2001 Fire Protection - % for Art Bonds (Fund 3320)
- 2001 Central City Revitalization Bonds (Fund 3321)
- 2001 Central City Revitalization - % for Art Bonds (Fund 3322)
- 2001 Senior and Family Service Centers Bonds (Fund 3323)

- 2001 Senior and Family Service Centers - % for Art Bonds (Fund 3324)
- 2001 Neighborhood Historic Preservation Bonds (Fund 3325)
- 2001 Neighborhood Historic Preservation - % for Art Bonds (Fund 3326)
- 2001 Neighborhood Preservation and Blight Elimination Bonds (Fund 3327)
- 2001 Neighborhood Preservation and Blight Elimination - % for Art Bonds (Fund 3328)
- 2001 Citizen Service Centers Bonds (Fund 3329)
- 2001 Citizen Service Centers - % for Art Bonds (Fund 3330)
- 2001 Affordable Housing Bonds (Fund 3331)
- 2001 Affordable Housing Bonds - % for Art Bonds (Fund 3332)
- 2001 Homeless Shelter Bonds (Fund 3333)
- 2001 Homeless Shelter - % for Art Bonds (Fund 3334)
- 2001 Storm Sewers Bonds (Fund 3335)
- 2001 Storm Sewers - % for Art Bonds (Fund 3336)
- 2001 Street Improvement Bonds (Fund 3337)
- 2001 Street Improvement - % for Art Bonds (Funds 3338)
- 2001 Freeway Mitigation Bonds (Fund 3339)
- 2001 Freeway Mitigation - % for Art Bonds (Fund 3340)
- 2001 Phoenix Theater Bonds (Fund 3341)
- 2001 Symphony Hall Bonds (Fund 3342)
- 2001 Valley Youth Theater Mecca for the Arts Bonds (Fund 3343)
- 2001 Carver Museum and Cultural Center Bonds (Fund 3344)
- 2001 Memorial Hall Bonds (Fund 3345)
- 2001 Art Museum Bonds (Fund 3346)
- 2001 Museo Chicano Bonds (Fund 3347)
- 2001 Arizona Science Center Bonds (Fund 3348)
- 2001 Family Museum Bonds (Fund 3349)
- 2001 Phoenix History Museum Phase II Expansion Bonds (Fund 3350)
- 2001 Phoenix Center for Community Arts Bonds (Fund 3351)
- 2001 Education, Youth and Cultural Facilities - % for Art Bonds (Fund 3352)

**Revenue Supported** – These are voter-approved bonds that finance capital improvements for revenue-supported enterprises. The principle and interest payments on these bonds are financed from the revenues of these activities.

- 1981 GO Airport Expansion Bonds (Fund 0189)
- 1988 Water Facilities Bonds (Fund 0132)

**Non-Profit Corporation Bonds** – These are bonds issued by a non-profit corporation pursuant to a lease-purchase or purchase agreement with the City. Principle and interest payments on non-profit corporation bonds are equal to the lease-purchase or purchase payments and are made from enterprise revenues.

- 1995 Water CIC Non-profit Corporation Bonds (Fund 0454)
- 1998 Airport AMT Revenue Bonds (Fund 0684)
- 1998 Airport Non-AMT Revenue Bonds (Fund 0683)
- 2000 Airport Revenue Bonds (1206)
- 2002 Junior Lien Airport Revenue Bond (Fund 1267)
- 2000 Wastewater CIC Non-profit Corporation Bonds (Fund 1067)
- 2004 Wastewater CIC Non-profit Corporation Bonds (Fund 1285)
- 2000 Water CIC Non-profit Corporation Bonds (Fund 1068)
- 2004 Water CIC Non-profit Corporation Bonds (Fund 1284)
- Civic Plaza Building Corporation Capital Trust Fund (Fund 0996)
- East Parking Garage CPBC Non-profit Corporation Bonds (Fund 0678)
- Parking Garage CPBC Non-profit Corporation Bonds (Fund 0975)
- Special Water Improvement (Fund 0470)
- Unsold Wastewater CIC Non-profit Corporation Bonds (Fund 0499)
- Unsold Water Non-profit Corporation Bonds (Fund 0498)
- 2001 Civic Plaza Expansion (Fund 1256)

## OTHER CAPITAL SOURCES

Other capital sources are resources that are limited to capital construction or acquisition. Examples of these resources include capital grants, other agencies' contributions to joint projects, donations and lease purchase financing.

**Fiscal Impact Fees** – Resources of these funds include development (impact) fee revenues for the peripheral planning areas. Projects financed by these funds must benefit the areas for which the development fees were collected.

- Ahwatukee East Parks Impact Fees (Fund 0751)
- Ahwatukee Police Impact Fees (Fund 0752)
- Ahwatukee Libraries Impact Fees (Fund 1096)
- Ahwatukee Parks Impact Fees (Fund 1099)
- Desert View Water Impact Fees (Fund 0765)
- Desert View Wastewater Impact Fees (Fund 0766)
- Desert View Parks Impact Fees (Fund 0761)
- Desert View Police Impact Fees (Fund 0762)
- DVTV East Libraries Impact Fees (Fund 0758)
- Gateway Libraries Impact Fees (Fund 1031)
- Gateway Streets Impact Fees (Fund 1033)
- Gateway Parks Impact Fees (Fund 1035)
- Laveen Libraries Impact Fees (Fund 1043)
- Laveen Streets Impact Fees (Fund 1044)
- Laveen Parks Impact Fees (Fund 1045)
- Laveen Storm Drainage Impact Fees (Fund 1048)
- Deer Valley Libraries Impact Fees (Fund 1054)
- Deer Valley Parks Impact Fees (Fund 1056)
- Estrella Libraries Impact Fees (Fund 1084)
- Estrella Streets Impact Fees (Fund 1086)
- Estrella Parks Impact Fees (Fund 1087)

**Lease Purchase** – This is financing obtained pursuant to lease-purchase agreements. Principle and interest payments are equal to the lease-purchase payments and are made from excise taxes or fees.

- 800 MHz Digital Trunked Radio System Lease Purchase (Fund 0178)
- Criminal Justice Facility CIC Lease Purchase (Fund 0660)
- Municipal Improvements Lease Purchase (MEGA IV) (Fund 65905)
- Municipal Multipurpose Arena Reserve Fund (Fund 0948)
- Police and Fire Lease Purchase (MEGA IV) (Fund 65901)
- Public Transit Lease Purchase (MEGA IV) (Fund 65906)
- Solid Waste Lease Purchase (MEGA IV) (Fund 65909)
- Sports Facilities Lease Purchase (MEGA IV) (Fund 65907)
- Neighborhood Services Lease Purchase-MEGA IV (Fund 65912)
- Fire Lease Purchase-MEGA V (Fund 66001)
- Human Services Lease Purchase-MEGA V (Fund 66002)
- Parks Lease Purchase-MEGA V (Fund 66003)
- Police Lease Purchase-MEGA V (Fund 66004)
- Public Works Lease Purchase-MEGA V (Fund 66005)
- Streets Lease Purchase-MEGA V (Fund 66006)
- Engineering Lease Purchase-MEGA V (Fund 66008)
- Neighborhood Services Lease Purchase-MEGA V (Fund 66009)
- Civic Plaza Lease Purchase-MEGA V (Fund 66010)
- Personnel Lease Purchase-MEGA V (Fund 66011)
- Library Lease Purchase-MEGA V (Fund 66013)
- Sports Facilities Lease Purchase-MEGA V (Fund 66014)
- Rio Salado Land Acquisition Lease Purchase-MEGA V (Fund 66015)
- Community and Economic Development Lease Purchase-MEGA V (Fund 66017)

**Passenger Facility Charge** – Passenger facility charges are imposed on passengers at Sky Harbor International Airport. These funds are restricted to use at Phoenix airports.

- Passenger Facility Charge Capital (Fund 0198)
- Passenger Facility Charge #2 (Fund 0199)
- Sky Harbor Passenger Facility Charge (Fund 0049)
- Rent a Car Passenger Facility Charge (Fund 1246)
- Passenger Facility Charge #3 (Fund 1268)



**Other Cities' Share** – These funds represent other cities' share in capital projects at the 91<sup>st</sup> Avenue Wastewater Treatment Plant and Val Vista Water Treatment Plant joint ventures as well as the 800 Mhz Radio Replacement

- SROG - Brogdon Settlement (Fund 0444)
- SROG – Other Cities Participation (Fund 0400)
- Val Vista WTP – City of Mesa Share (Fund 0401)
- Other Cities' Reimbursement-800 Mhz (Fund 1242)

**Solid Waste Remediation** – This fund is used to account for funds received for remediation at the 19th Avenue Landfill Superfund Site. These funds may be used to finance 19th Avenue Landfill remediation projects only.

- Solid Waste Remediation Fund (0150)

**Capital Grants** – Grant funds that are restricted to capital purposes by the granting agency.

- Capital Fund Program (Phase 501) (Fund 1069)
- Capital Fund Program (Phase 502) (Fund 1070)
- Capital Fund Program (Phase 503) (Fund 1071)
- FTA Discretionary Grant – 2001 Allowance (Fund 48220)
- FTA Formula Grant – 1997 Entitlement (Fund 47700)
- FTA Formula Grant – 1998 Entitlement (Fund 47800)
- FTA Formula Grant – 1999 Entitlement (Fund 47900)
- FTA Formula Grant – 2000 Entitlement (Fund 48000)
- FTA Formula Grant – 2001 Entitlement (Fund 48200)
- HUD Comprehensive Grant (Phase 708) (Fund 0708)
- Industrial Development Authority (Fund 0271)
- Rent to Own Scattered Sites Replacement (Fund 0479)
- State Aid-Street Transportation (Fund 1019)
- Federal Aid-Street Transportation (Fund 1020)
- Federal New Starts Grant – 1988 (Fund 47920)
- Parks State Capital Grants (Fund 0145)
- HB 2565 State Grant Funds 2001 (Fund 1224)
- SB 1556 State Grant Funds 2002 (Fund 1245)
- Federal Grants (Fund AS00)
- Aviation Federal Grant (Fund AS31C)
- Aviation Federal Grant (Fund AS47C)
- Sunnyslope Manor Repair and Replacement Fund (1155)
- Fillmore Gardens Repair and Replacement Fund (1156)